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Tax Enforcement and Protection of Taxpayers Rights in Uganda

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ABSTRACT

The overall aim of this article is to analyse the protection of Taxpayers rights in Uganda during resolution of tax disputes. Taxation is increasingly becoming the primary source of government revenue around the world and is the means used to support and fund government goods and services.To increase revenue mobilization through enhanced tax collection, the tax administration body, the Uganda Revenue Authority (URA) has certain enforcement powers. In the course of enforcements, disputes, between tax authority and the taxpayer are bound to occur and in fact do occur. In Uganda, the Courts have been expressly empowered by statutory legislation to demand that an aggrieved taxpayer deposit 30% of the contested amount pending finalization of the dispute.While the intention of the requirement seems to cater for raising of revenue to ensure continuity in government operations, this however is inherently predisposed to infringe taxpayer's right to property as well as seek administrative justice, and that this affects taxpayer compliance. Ultimately, the article emphasizes the need for a full realization of the taxpayer's rights and of the inseparable nexus between human rights and tax compliance.

Keywords: Tax Enforcement, Taxpayer Rights, Dispute Resolution Mechanisms, Uganda

1. INTRODUCTION

Taxes are important. They are a primary way in which governments fund essential services like healthcare, education, infrastructure and social protection programmes (Coffield, 1970). Domestic resource mobilization has increasingly been recognized as a key determinant of poverty eradication (Bond et al., 1996). Therefore ensuring tax compliance by all eligible and those already in the tax bracket is crucial in revenue mobilization and the fair sharing of the tax burden.

To aid these efforts in revenue mobilization, the government of Uganda granted powers to the tax administration body, the Uganda Revenue Authority (URA), to seal the gaps and ensure compliance through investigations and enforcement. In the course of enforcements, disputes between tax authority and the taxpayer are bound to occur and infact do occur (Kasimbazi, 2004). A dissatisfied taxpayer with an assessment or any other URA action may lodge an objection with the objections Unit of URA. Where the taxpayer is dissatisfied with the objection decision, the taxpayer may appeal to Tax Appeals Tribunal (TAT) within 30 days after being served with a notice of the objection decision. However, taxpayers have to pay 30 percent of the tax assessed, or that part of the tax assessed not in dispute, whichever is greater, upon appealing to the TAT. Under this tax measure, the taxpayer is required to deposit the 30% portion of the tax liability imposed on them and yet the tax is under disputation by the taxpayer (Beck, 1994).

This Article evaluates this tax measure and its alignment with the taxpayers rights to property among other rights (Bentley, 2007). It begins with examining the principle of "pay now, argue later" on which the Ugandan provision is based, it then proceeds to discuss the Constitutionality test for the 30% deposit pre-condition. The Article then examines the scope and extent of infringement of the taxpayers' rights and the available safeguards. The Article then makes a case for law reform to ensure that a balance is drawn between the need for increased revenue mobilization while recognizing and protecting taxpayer rights in Uganda.

2. RESEARCH METHODS

2.1. Research Design

This article adopts a qualitative doctrinal research approach to analyze the protection of taxpayers' rights in Uganda during the resolution of tax disputes. Doctrinal legal research is appropriate for this study because it involves a critical examination of existing legal rules, principles, and case law governing tax dispute resolution and taxpayers' rights. The study relies primarily on desk-based analysis of legal instruments and scholarly sources.

2.2. Data Sources

The research draws on primary sources of law, including the Constitution of the Republic of Uganda, the Tax Procedures Code Act, the Income Tax Act, and other relevant statutory provisions that govern tax administration and dispute resolution. Judicial decisions from Ugandan courts and tax tribunals are also reviewed to evaluate how the courts have interpreted and enforced taxpayers' rights, especially regarding the requirement to deposit 30% of the contested tax amount.

In addition, secondary sources such as journal articles, textbooks, policy papers, and reports by the Uganda Revenue Authority (URA), as well as publications from international bodies such as the OECD, are used to provide context, theoretical perspectives, and comparative insights on best practices in protecting taxpayers' rights.

3. RESULTS AND DISCUSSION

3.1. Concept of 'Pay now, Argue later' principle

The mechanism referred to as 'solve et repete' mechanism, requires that the taxpayer pays the taxes as a pre-condition to accessing justice but is entitled to a refund if their claim is successful. It has also been referred to as the 'Pay Now, Argue Later' principle in South Africa. The phenomenon of making a deposit of taxes as a pre -condition to accessing review or appeal is applied by several Countries. In a tax study on comparative information involving 56 OECD and other advanced and emerging economies, it was reported that 80 percent of revenue bodies can collect disputed tax in some form even where a case is under court review. In a 2015 global survey conducted by IFA on practical protection of tax payer's rights, it was identified that the requirement existed in one form or another in 16 out of 41 IFA branches that submitted reports.

The reasoning of States is that any suspensions for tax payments would interest tax payers in primarily delaying resolution of tax disputes other than focus on the pertinent issues under dispute. In Uganda, this tax deposit requirement has been a feature of the tax dispute resolution legal framework for many years in different forms and shapes as well as varying implications for a tax payer's right to property. The most extreme form was by the Income Tax Decree, 1974 (predecessor to the current Income Tax Act, 1997) which required a tax payer to pay "the whole or such part as the Commissioner may require of the amount of tax assessed" when appealing against an adverse objection decision made by the Commissioner General. This rule, though only applicable at appeal stage, was excessively harsh because the tax payer could be required to pay 100% of the tax in dispute or in the alternative, the amount to be paid by the tax payer depended on exercise of wide discretion by the Commissioner.

In the successor tax regime, both the Income Tax Act 1997 and the Tax Appeals Tribunal Act, 1997 modified the requirement by specifying that a tax payer was required to pay 30% of the tax in dispute – and at the point of objection to an assessment. Initially, the VAT Act, 1996 had provided for payment of 100% of the tax due and payable before objection or appeal, but was later amended under the 2001 VAT Amendment Act to require payment of 30 % of the tax in dispute prior to appeal to the Tax Tribunal.

Following a structural tax law reform to enact one specific law – the Tax Procedures Code Act - to carry all tax procedures across the different taxes (including income tax and VAT), the provisions on 30% under both the Income Tax and VAT Acts were repealed effective 2016. Curiously, the initial Tax Procedures Code Bill, 2015 proposed to re - enact the 30% deposit requirement but to apply at the tax objection stage. However, this was rejected by Parliament and was not enacted into law. The Finance Committee of Parliament reasoned that:

The requirement to pay 30% for the Commissioner to consider the objection will restrict taxpayers from objecting to tax decisions some of which may lack merit. This should be scrapped as it can act as a barrier to taxpayers seeking justice.

Based on this reasoning, it is therefore shocking that the same Parliament did not exercise its legislative powers to repeal the only existing statutory provision on 30% deposit requirement under the Tax Appeals Tribunal Act for being a 'barrier to seeking justice' as well. Section 15, Tax Appeals Tribunal Act provides thus.

15. Deposit of portion of tax pending determination of objection

(1) A taxpayer who has lodged a notice of objection to an assessment shall, pending final resolution of the objection, pay 30 percent of the tax assessed or that part of the tax assessed not in dispute, whichever is greater.

In A Better Place Uganda Ltd v URA (Better place case), where the tax payer's application to the Tribunal had been dismissed for failure to comply with the 30% tax deposit, the taxpayer on further appeal before the High Court argued that the removal of the 30% deposit requirement in the Income Tax Act and the VAT Act and its non-inclusion in the TPCA left the provisions in the TAT Act redundant. However, the High Court rejected this argument and took the view that since no express amendment was made to the TAT Act, the passing of the TPCA did not amend the TAT Act by implication or infection to nullify the requirement of 30 percent.

In light of the above, the current position is that the amount equivalent to 30% of the tax in dispute as a partial collection and recovery of taxes by the URA of taxes exists under the law. The Tax Appeals Tribunal Act requires a taxpayer who has lodged a notice of objection to an assessment shall, pending final resolution of the objection, pay 30 percent of the tax assessed or that part of the tax assessed not in dispute, whichever is greater.

The 30% tax deposit requirement deprives a tax payer of their money even before the question of tax liability by the tax payer has been confirmed by review or appeal processes and is, therefore, an infringement on the right to property (Van Gerven, 2000). It is also noteworthy that the requirement has been viewed and considered as an impediment to procedural rights necessary to attain an effective remedy; including the right to access to court, equality before the law, right to a fair hearing, among others. However, it is contended that to the extent that the provision requires in the alternative, the payment of the tax that is not in dispute, it is not an infringement of the right to property or at the least, it is a permitted derogation of the right to property because the taxes are not in dispute hence due and payable by the tax payer (Altman, 2005).

But this requirement presents a discrepancy between the provision and how it is applied. Though the law clearly specifies that the payment is made at the objection stage before URA, that is, pending resolution of the objection, the existing practice is that the payment is actually collected upon making the application to the Tax Appeals Tribunal.

3.2. Constitutionality test for the 30% deposit pre-condition

The constitutionality of the tax deposit requirement as a pre-condition to challenging or applying for review or appeal of those taxes revolves on whether the requirement infringes any rights guaranteed by the Constitution (Lukens, 1997). Though the constitutional challenge has not been in respect of the substantive right to property, it has focused on procedural rights on access to justice or fair hearing. These procedural rights are a means to achieving the substantial right to protect the money or property of the tax payer. Therefore, this Article is focused on the right to property, other facilitative rights or procedural or corollary rights like the right to access justice or access court as the course of action used to secure a tax payer's property or money from being taken or being returned will be examined. This is because it can be implied that the right to access justice is intended to achieve the objective of protecting a taxpayer's property or money from being unjustifiably collected as taxes.

To the extent that the deposit of the taxes under dispute entails deprivation of property or money used required to satisfy this obligation, it constitutes an infringement on the right to property. It is irrelevant that where a taxpayer's claim is eventually determined to be correct or successful, they may be entitled to claim for a refund plus interest because the money was still wrongly taken at the time it was paid in. It is also arguable that where the taxpayer's review or appeal is unsuccessful, the right time to pay should have been at that moment of confirming the tax culpability or liability and not when the review or appeal was commenced. The infringement is mostly one of timing - obtaining the monies prior to confirmation of the taxes, and may be mitigated by an award of interest to the successful tax payer, but this does not take away the wrong of deprivation of property which was initially committed.

In the case of Uganda Projects Implementation and Management Centre v URA (UPIMAC) , the appellant tax payer had contended that the requirement to pay 30% of the tax assessed before it could lodge an appeal against the assessment contravenes Article 21 (equality and freedom from discrimination) and Article 126 (2) (a) (equal access to justice for all irrespective of economic status) and, therefore, led to a denial of the right to access courts or justice.

In its decision, the Supreme Court agreed with the arguments of Uganda Revenue Authority including endorsing the principle of 'Pay Now, Argue Later' and the dicta in the South African case of Metcash Trading.

Citing the Constitutional Court, the Supreme Court agreed thus.

> *There is no dispute as we stated earlier that the impugned section imposes a restriction on the taxpayer's right of accessing court to air whatever grievances he or she might have about the assessment of tax by the tax authority. Payment of tax is a duty of every citizen under the Constitution – See Article 17. Taxes must not only be paid but they must be paid promptly for the public good. It may be hardship on the taxpayer but according to Article 17 of the Constitution a citizen has a duty to pay taxes and to do so promptly, so that government business can go on. This is what was discussed in the Metcash Trading Co. Ltd case (Supra). "The principle of pay now and argue later" The tax payer has to pay his tax then argue later.*

In effect, the Court reasoned that the 30% tax deposit payment serves to achieve an existing constitutional obligation of citizens to pay taxes and is, therefore, not unconstitutional (Pillay, 2015). Though the Court did not declare the 30% requirement as an unconstitutional infringement, the UPIMAC decision addresses safeguards to taxpayer's rights within the tax law which should be employed to mitigate the harshness of the 30% tax requirement and promote access to justice.

Firstly, the Court explained that the same law which imposes the 30% of assessed tax obligation also allowed the Commissioner under Section 34(4) VAT Act to extend the time of its payment for deserving cases which facilitates access to justice.

Secondly, the Court further expounded on the subsequent right of a tax payer whose application has been made but unreasonably declined to grant an extension of time within which to pay or to make alternative arrangements, to consider applying for judicial review before the High Court. However, this proposition has been met with legal challenges where the High Court has taken the view that the remedy of judicial review is not applicable where other specific remedies or procedures for redress have been provided for.

In all, the Supreme Court's conclusion on the constitutionality question was that the 30% tax payment requirement prior to appealing to Tax Appeals Tribunal ((TAT) under the VAT Act was constitutional and upheld the ruling of the Constitutional Court that the limitation on the appellant's right of access to court was constitutionally justified under Article 43 of the Constitution. Though the UPIMAC decision was premised on a legal provision under the Value Added Tax Act at the time, similar provisions existed both under the Income Tax Act and the Tax Appeals Tribunal Act and hence the final decision is of wide application.

The constitutionality question resurfaced again in the decision of the Constitutional Court in Fuelex (U) Ltd v URA (Fuelex). The taxpayer in Fuelex case argued that the statutory provision for payment of 30% tax in dispute under the Tax Appeals Tribunal (TAT) Act contravened the right to a fair hearing under Articles 28 and 44 of the Constitution.

Unlike UPIMAC case, the specific right under review was the right to a fair hearing and the statutory provision challenged was in the TAT Act. However, both cases carried a common complaint that the requirement to pay the tax barred access to justice by an aggrieved person (Rhode, 2004). The other difference was that unlike the right to equality before the law in the UPIMAC Case which is not absolute, in the Fuelex case the right to a fair hearing is an absolute right and cannot be derogated from under any circumstances – not even in the public interest.

In its decision, the Constitutional Court invoked the doctrine of precedent and applied the UPIMAC decision by the Supreme Court having already decided a similar issue ought to be followed by the

Constitutional Court. For example, in his dissenting opinion, Owiny Dollo Deputy Chief Justice (DCJ –as he then was) remarked as follows;

> *…it is worthy of note that the impugned provision of Section 15 of the Tax Appeals Tribunal Act, requiring prior payment, of 30% of the assessed tax levy, to the Uganda Revenue Authority, before a taxpayer can lodge an objection with the Tax Appeals Tribunal is unjust, as it favours one of the disputants, to the detriment of the other. This is exacerbated by the provision that the objector must make the impugned payment to the adversary in the dispute. The impugned provision of the Act clearly offends the rule of law provision enshrined in the Constitution which guarantees equal access to justice for everyone, and negates all forms of equity known to the law.*

After acknowledging that the Supreme Court had previously settled that the requirement of 30 percent was constitutional in UPIMAC case and hence the Constitutional Court was bound to follow that decision. He further stated that;

> *…it is quite apparent that in coming to this decision, the Supreme Court did not fully adequately address itself to the issue of access to justice as a fundamental right, the denial of which would be unconstitutional.*

I can say no more than to express my fervent wish and hope that the Supreme Court will at some point, have occasion to revisit its decision on this matter; and settle the law in this regard with finality.

Additionally, though the Constitutional Court recognized the binding effect of the UPIMAC decision, it expanded the reasoning and contrasted the application of the requirement to the different cases before the Tribunal hence relaxing the rigid and wholesome application of 30% requirement. The lead judgement of Kakuru JCC (as he then was) took the majority view that a clear reading of the statutory provision providing for '30% of the tax assessed' reveals that it applies only where there is a contestation on the amount of assessed taxes and is to that extent constitutional. However, to the extent that the tax dispute is premised on first interpreting the law to determine whether or not the objector is liable to pay tax, and not necessarily disputing the amount assessed, the requirement is unconstitutional and should not be applied to such tax payers. Kakuru JCC held that where the dispute did not involve the quantum of taxes, the 30% was not a requirement.

To an extent, this progressive attitude from the Constitutional Court to relax the limitation on the right to a fair hearing has been greatly hampered by a restrictive interpretation of the Fuelex decision by TAT. In Makinen Huganda Ltd v URA the Tribunal reasoned that, irrespective of the Fuelex decision, in cases "where a taxpayer objects to an assessment and to a legal interpretation of a decision, the taxpayer will still be required to pay 30% of the tax assessed in the objection." Therefore, the 30% deposit requirement applies whenever a taxpayer disputes any assessed tax amount, even if the dispute arises from interpretations of the tax law. The full effect of this reasoning is that Fuelex is rendered inapplicable and yet in the vast majority of cases where the dispute is premised on the interpretation of tax law, the same cases will also consequentially argue against the tax assessed as a result of the contested interpretation.

Though the Fuelex decision extended the protection of tax payer's rights, it is argued that the Court squandered an opportunity in that case to outrightly distinguish the case before it from the UPIMAC case on the basis that the two cases were premised on violation of two distinct and different rights. Having expressed its veiled disagreement with UPIMAC decision, the Constitutional Court should have charted its own new path to declare the provision of 30% as unconstitutional in all cases of its application for infringing an absolute and non-derogable right to a fair hearing. The public interest limitation on enjoyment of rights is wholly inapplicable to the non-derogable right to a fair hearing.

The issue of 30% deposit discussed above extends to the constitutionality argument to whether the 30% requirement infringes the right to property and it is the view of this article that it is unconstitutional. Granted, the right to property (unlike the right to a fair hearing) is not an absolute and not a non-derogable right and hence legally encroached upon. It is, therefore, legally permissible for the right to property to be limited in the public interest; through mechanisms that are demonstrably justifiable in a free and democratic society. It is clear from the above that the overriding public or legitimate aim for this mechanism is the need to prevent the misuse of available remedies to reviews and appeals to delay payment of taxes by taxpayers. However, on the other-hand, the mechanism may deter access to justice by genuine appeals. In testing the constitutionality, the mechanism though generally justifiable in the public interest should be scrutinized to ensure that it is proportionate and not more than is necessary to achieve the aim of keeping out frivolous claims intended to delay tax payments. Lesser measures like provision of security in other forms other than tax payments would be a more proportionate measure to apply.

The other reason why the provision infringes the right to property beyond justification or proportionality is that an unsuccessful tax payer will still be penalized in interest accrued during the pendency of the dispute before the Tribunal which would be sufficient, without the additional burden to pay 30% of the tax. In the Airtel (U) Ltd Vs. URA, the Supreme Court reversed the Court of Appeal decision and held that interest that accrues during the review before TAT is payable by the unsuccessful tax payer who challenged the tax assessment. With interest accruing and payable, the 30% deposit cannot be justified as intended to check against frivolous claims or delayed tax payment. This is because the interest charged serves to alleviate or mitigate the same risk and any imposition of both 30% deposit and interest is an excessive, onerous and disproportionate measure for achieving the intended public aim of keeping out frivolus (Lakuma & Kahunde, 2023) claims. Similar sentiments were expressed by the tax payer in A Better Place case, who argued that the 30% provision was redundant and unnecessary in light of already existing interest and heavy penalties levied to discourage non-payment of tax.

In all, it is safe to say that the powers granted to demand 30% tax deposit may be excessive or the procedural safeguards intended to mitigate the infringement may be adequate or inadequate. A case in point is where the disputed taxes relate to perishable goods and the tax payer intends to apply for review before the Tribunal, the infringement on the right to property is enormously excessive. This is because under Section 15(2), TAT Act, in order for the perishable goods to be released to the tax payer, such a tax payer is required to make the 30% tax deposit and also provide surety equivalent to the amount of tax assessed. In this case, the taxpayer is doubly dispossessed of their property - in form of the security provided and the 30% payment - for taxes that are in dispute and not yet confirmed by an independent arbiter, being the Tax Appeals Tribunal. The justification for the double requirement of both 30% and surety equivalent to the total tax amount assessed appears to be because the perishable goods have been released to the tax payer and hence a higher risk of tax loss. However, this full recovery of contested taxes is unjustified because the URA can still exercise its enforced collection powers against an unsuccessful tax payer on appeal, in spite of the initial transfer of the perishable goods. Alternatively, any delayed tax payments will accrue interest to be paid by the tax payer.

The other clear instance of Inadequacy of safeguard is that, the statutory provision in Uganda on the 30% tax deposit does not expressly provide for the possibility of suspension or waiver of the 30% requirement by either the Tax Appeals Tribunal or Uganda Revenue Authority, in deserving cases. It is agreed that the instalment payment plan or other payment arrangement when granted is a means to ease the payment process but it does not curtail actual payment. The taxpayer's right against being dispossessed of their money would only be achieved if the 30% tax requirement is waived or suspended under the law or practice by either URA or the Tribunal but this is yet to be seen. Far below the recommended best practice safeguard of not requiring payments in all cases or granting interim suspensions, the position in Uganda is that the legislation does not specify any cases where 30% should not be paid or should be suspended.

Lastly, the statutory provision providing for the 30% tax deposit requirement does not expressly provide for the option of alternative security (to the money payment) in deserving cases which would have eased on the compliance burden with the obligation. There is no possibility for giving security in other forms like bank guarantees, land titles, etc. The security by way of a bank guarantee was rejected as a substitute for paying the 30 percent in Vivo Energy Uganda Ltd v URA. In that case Vivo Energy case, the taxpayer requested to submit a bank guarantee instead for the reason that the 30% payment was huge and unsustainable for its business. The Tribunal rejected the request and ruled that a bank guarantee cannot substitute the 30% tax required as "payment" under the TAT Act which envisages actual payment, not a guarantee.

On a positive note, the provision for a refund of the 30% tax paid, with interest, to the successful tax payer is a welcome safeguard. But this is where the principal is a repayment of property wrongfully annexed and the interest paid is compensation for time-value of money lost from the date that the 30% tax payment was taken by the URA. The provision taken in the Tax Appeals Tribunal Act under Section 31(2) ensures that this safeguard is available because it provides that the interest should be computed from the date of payment of the money being refunded.

Unfortunately, the most recent version of the Income Tax Act falls short of providing this protection because it provides for interest commencing on the date the tax payer made the application for the refund of

30% tax deposited and not from the date that the deposit was made. Equally interesting is the provision in the Income Tax Act, on the obligation to pay interest which requires a person who fails to pay any tax, including provisional tax; any penal tax; any tax withheld or required to be withheld by the person from a payment to another person, at a rate equal to two per cent per month on the amount unpaid calculated from the date on which the payment was due until the date on which payment is made.

Unlike the provision in the Income Tax Act requiring tax payers to only receive interest accruing from the application for refund, the above statutory position penalizes an unsuccessful taxpayer to pay interest to URA from the date when tax was due to be paid. The interest continues to accrue during the dispute resolution before the Tax Tribunal as confirmed by the Supreme Court in the case of URA Versus Airtel Uganda Limited.

4. CONCLUSION

The above analysis leads to an appreciation that the relationship between the taxpayer and the tax authority is inherently tense. This tense relationship needs to be resolved without endangering the tax authority's interest to enforce compliance and the taxpayer rights on the other. The genesis of the 30% tax deposit pre-condition was aimed at preventing taxpayers from exploiting the judicial system to delay or deprive the State of tax revenue. From the analysis in this Article, this requirement has, however, become contentious, with taxpayers increasingly pushing back against an assertive tax authority eager to meet ambitious collection targets. This calls for policy reforms allowing for a fair and flexible process. Fairness ensures taxpayers are not unduly burdened, allowing them to challenge assessments without severe financial hardship. Flexibility should include accommodating various payment methods such as Bank guarantees to suit different situations.

The main conclusion is that as part of the rule of law, taxpayers need to trust that the tax administration will protect their rights to property and access to justice during the tax enforcement process. As stated by Bentley in respect of the rise of soft law but also applicable to the developments in tax enforcement and compliance, "revenue administrators have been placed in a position where they have to engage with and understand taxpayers as much as they can. To do this effectively, they have to protect taxpayers and set up the frameworks that provide effective rule of law both under the law and through the daily operational administration of the law." Moving hand in hand is the issue of fiscal transparency. This article agrees with schoueri that transparency should work in both directions. For schoueri, transparency should be used as a mechanism for the creation of a mature relationship between State and Citizen, and the result is that taxpayers feel part of the community and therefore involved in the process of granting States the means for their activities. In this context, it is submitted that the rule of law, fiscal transparency and good governance needs to address the relationship between the taxpayer and the tax administration especially during enforcement measures like the 30% tax deposit requirement discussed in this article. Such measures should not be used to infringe the rights of taxpayers but help in enhancing the voluntary cooperation by the taxpayer with the tax authorities.

Therefore, how Uganda and other individual countries will protect the taxpayers' rights remains a question as well as the measures required to balance the power between the tax administration and the taxpayer. This Article therefore recommends that given the various instances of infringement of taxpayers' rights highlighted, there is a need for a further study to establish how best to retain the motivation to increase compliance while promoting and protecting taxpayer rights. Uganda would be better served by drawing valuable legal, institutional and operational lessons from her neighbours and in particular Kenya where attempts by the government to introduce the 30% deposit requirement were rejected by Parliament. The law instead provided for the payment of the full amount that is not disputed by the taxpayer. This ensures a win-win situation with government being able to collect the taxes not in dispute and the taxpayer equally paying that which is due and not contested and then having their day in Court. This helps in achieving a delicate balance between effective revenue collection and respecting constitutional rights.

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